

Title 5BUSINESS TAXES, LICENSES AND REGULATIONSChapters:5.04 Telephone Utility TaxChapter 5.04TELEPHONE UTILITY TAXSections:

- 5.04.010 Levy.
- 5.04.020 Time payment.
- 5.04.030 Filing statement.
- 5.04.040 Failure to pay.
- 5.04.050 Penalty clause.
- 5.04.060 Inspection of records.
- 5.04.070 Local purpose.
- 5.04.080 Tax in lieu of other business and occupation taxes.
- 5.04.090 Certain offenses and liabilities to continue.
- 5.04.100 Effective date.

5.04.010 Levy. There is levied on and against each telephone utility company operating within the town a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the town and of supplying local exchange telephone service to the inhabitants of the town. The amount of the tax levied shall be:

A. For the portion of 1979 remaining after the date of which the tax begins to accrue as provided in Section 5.04-.020, one dollar and sixty-seven cents per telephone account for which local exchange telephone service is provided within the corporate limits of the town on said date; and

B. For each subsequent calendar year, two dollars and fifty cents per telephone account for which local exchange telephone service is provided within the corporate limits of the town on the anniversary of the date on which the tax begins to accrue as provided in Section 5.04.020. (Ord. 94 §1, 1979)

5.04.020 Time payment. The tax levied by this chapter shall begin to accrue on the first day of May, 1979, and shall be due and payable in two prorated installments for the remaining portion of 1979, payable on September 1st and December 31st, 1979, and in four equal quarterly installments for years subsequent to 1979, to be paid on the last business days of the months of March, June, September and December. (Ord. 94 §2, 1979)

5.04.030 Filing statement. Within thirty days after the date on which the tax begins to accrue as provided in Section 5.04.020, each telephone utility company subject to this chapter shall file with the town clerk, in such form as the clerk may require, a statement showing the total telephone accounts for which local exchange telephone service was provided within the corporate limits of the town on said date. Such statement shall be filed within thirty days after each anniversary of the date on which the tax begins to accrue, showing such accounts on the anniversary date. (Ord. 94 §3, 1979)

5.04.040 Failure to pay. If any telephone utility company subject to the provisions of this chapter shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such company, and the same together with an addition of ten percent of the amount of taxes due shall be a debt due and owing from such company to the town. The town attorney upon direction of the board of trustees shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the debt. (Ord. 94 §4, 1979)

5.04.050 Penalty clause. If any officer, agent or manager of a telephone utility company which is subject to the provision of this chapter shall fail, neglect, refuse to make or file the annual statement of accounts provided in Section 5.04.030, the officer, agent, manager or person shall, on conviction thereof, be punished by a fine not less than twenty-five dollars nor more than three hundred dollars; provided, that each day after the statement shall become delinquent during which the officer, agent, manager or person shall so fail, neglect, or refuse to make and file such statement shall be considered a separate and distinct offense. (Ord. 94 §5, 1979)

5.04.060 Inspection of records. The town, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records of the telephone utility companies which are subject to the provisions of this chapter and to make copies of the entries or contents thereof. (Ord. 94 §6, 1979)

5.04.070 Local purpose. The tax provided in this chapter is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly understood that none of the terms of this chapter shall be construed to mean that any telephone utility company is issued a franchise by the town. (Ord. 94 §7, 1979)

5.04.080 Tax in lieu of other business and occupation taxes. The tax provided in this chapter shall be in lieu of all other occupation taxes or taxes on the privilege of doing business in the town on any telephone utility company subject to the provisions of this chapter and in addition shall be in lieu of any free service furnished the town by any telephone utility. (Ord. 94 §8, 1979)

5.04.090 Certain offenses and liabilities to continue. All offenses committed and all liabilities incurred prior to May 1, 1979, shall be treated as though all prior applicable ordinances and amendments thereto were in full force and effect for the purpose of sustaining any proper suit, action or prosecution with respect to such offenses and liabilities. All taxes, the liability for which has been accrued under the terms and provisions of an existing agreement between the town and the Mountain States and Telegraph Company on or before May 1, 1979, shall be and remain unconditionally due and payable, and shall constitute a debt to the town, payable in conformity with the terms and provisions of said agreement prior to the adoption of the ordinance codified in this chapter. (Ord. 94 §9, 1979)

5.04.100 Effective date. This chapter shall take effect on May 1, 1979. (Ord. 94 §10, 1979)